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AN

ADDRESS

TO THE

People of Great Britain,

ON THE SUBJECT OF Mr. PITT's

Proposed TAX on INCOME;

In which it's Partial Operation, it's Rank Injustice, and it's Dreadful Consequences, are demonstrated; together with the propriety of an early and a strenuous opposition to this unprecedented scheme, previous to it's passing into a law.

BY BENJAMIN KINGSBURY,

Formerly a Dissenting Minister at Warwick.

SPE MELIORIS ÆVI.

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AN

ADDRESS

TO THE

PEOPLE OF GREAT BRITAIN.

TO that mind, my Fellow-Countrymen, which is duly aware of the heavy burthens under which you now labour, and to that heart which can feel for the unmerited distress which the almost overwhelming load of your taxes creates, acute indeed must be the pang with which the detestable proposition of adding to your misery is contemplated. When the difficulties with which you struggle, and which almost crush you to the dust, are already so numerous and invincible, when, on every side to which you turn for relief, taxation tells you of your wretchedness; oh! why should the arm of the oppressor again exhibit its terrors; oh! why should the groan of despair be exchanged for the agony of compleat and irrecoverable ruin.

To state to you the particulars of the new system of taxation which is now brought forwards, to detail to you it's folly, it's injustice, and it's misery, is indeed a task which can create in the breast of the humane no emotion but the sickening of disgust or the fervour of indignation. Such, believe me, are the feelings of your countryman who now addresses you. Far more gratifying to those feelings would it be to have to congratulate you on the diminution of the burthen which you groan under, than to be called upon to sympathise with you in this probable addition to it's weight. And with much more pleasure should I hail the progress of public freedom and happiness, than condole with you on the impending destruction of your remaining liberties and enjoyments. But in these days of gloom and despondence, of torpid inactivity, and passive submission, it is with me a duty of the most sacred nature to exert the powers I possess in endeavours to arouse my countrymen from that dreadful slumber in which their faculties have long been enchained, and to make them sensible of the important crisis to which they have arrived. And why should it be necessary to state that this duty of exertion becomes more indispensible in proportion to the seeming difficulty of the undertaking, and the personal danger of the contest. And why should

it be necessary to remind the sincere friend to his country that, by forsaking her cause when weaker minds are intimidated, he is chargeable with a desertion of duty at which the spirit of integrity should shudder, and the aspirer to manly character should blush.

My countrymen, with such impressions as I have now stated, it is my wish to draw your attention to an examination of the new scheme of finance which is now brought forwards by your former, but ungrateful, favourite, Mr. Pitt. But, before I proceed to this enquiry, I will endeavour to give you a clear idea of the difference between the proposed plan for raising the supplies and that which has usually been adopted. About one hundred years ago, began what is called the funding system, or national debt; which originated in the mad and wicked schemes of the government, and for the execution of which the produce of the regular taxes was not sufficient. To supply this deficiency, the government borrowed money on interest; perhaps, itself believing, and at any rate making the people believe, that, when peace returned, the money so borrowed might be paid. But, instead of this being done, more and more money was borrowed, and each successive war of the government added to the debt; till, at last, it

has become so great that, I believe, no one who has thought on the subject is really of opinion that it can ever be discharged. During the whole progress of this debt, the taxes have been increased; and pretty nearly in proportion to the increased expence of the peace establishment, and the interest of the money borrowed. But, in 1711, a new way of borrowing money was introduced; namely, that of creating a greater debt than the money borrowed, or entitling the lenders to a premium payable with the sum borrowed, and bearing interest as if it was money really advanced. The motive for this with the government was that, by inducing the lenders to accept of less interest than they would otherwise have taken, it diminished the immediate burthen of each loan, however it might add to the incumbrance of posterity; and thus enabled it to carry on it's wars with less difficulty. And the partiality of the loan-contractors for this plan arose from it's subserviency to the practice of stock-jobbing. This plan, therefore, has generally been adopted; and the premium given for the money borrowed (including discount for prompt payment, discount of navy and victualling bills, and the profits of lotteries relinquished by annexing them to different loans,) has been between 35 and 40 per cent. But, in proportion as the debt increased, and as

the public became aware of the inability of the government to discharge it, has the difficulty of procuring money in this way increased, likewise; till, at length, the terms of raising money by loan are become so exhorbitant, that the minister is obliged (no doubt, with great reluctance) to give up, in part, this very convenient scheme for carrying on the unnecessary, unjust, and execrable war in which he has embarked, and to procure immediately from the pockets of the public a more than usual proportion of the annual expenditure. The sum, then, which he wishes to squeeze from you this year, beyond the produce of the usual taxes, and in addition to the produce of several new taxes, is ten millions; and this sum he will raise, not in the usual way of taxation, not by taxing the various articles of necessity or luxury, but by a direct tax on income, over and above that proportion of your incomes which you already pay (probably, at least 30 per cent) under the present form of your government. However, Mr. Pitt has been too prudent to come upon you entirely by surprise in this business. He has felt his ground and prepared his way by his late system of finance, of doubling, trebling, quadrupling, and quintupling the assessed taxes; and now, having procured the adoption of that principle by means of his majority in parliament,

though in direct opposition to the declared and loud voice of the people, he assumes courage to advance a step farther, and doubts not that, by means of the same majority, he shall impose on you a species and extent of taxation which no minister a short time since would have dared to recommend. After having, more than any minister before him, increased the permanent taxes, and added in the last five years ~~almost~~ more than 200 millions to the public debt, he now, from necessity, changes his measures, and, adopting the principle of raising within the year an unusual proportion of the supplies, would persuade you that this, and this alone, is the plan which you ought to follow.—So much for this heaven-born minister's consistency.

We will now proceed to the farther examination of our subject.

In order that you may possess a clear idea of the question, I will first endeavour to shew you that, in no case whatever, can a general tax on income, however regulated, be justifiable. The few, but strong, considerations, which connect themselves with this part of the subject, apply with yet greater force to the particular scheme of Mr. Pitt; and will, I trust, convince you, not only of it's extreme

folly, it's odious injustice, and it's dreadful consequences, but that the profligate author of it is no longer the proper object of your approbation and support.

In examining the general question of an universal direct tax on income, it will, probably, occur to you that a distinction might be made between those incomes which arise from the industry of the possessors, and those which are independent of their exertions, and proceed from annuity, land, money, &c. Were this distinction made, and the scale of contribution proportioned to the comparative value of those various incomes, some part of the objection which applies to such a scheme of taxation as Mr. Pitt's would, no doubt, be removed. For instance, were an income of 200l. a year, arising from labour, subjected to a less rate of taxation than an income of the same amount arising from landed estate, and this rate proportioned to the comparative value of these incomes, the features of such a tax would be less deformed and detestable than those of the oppressive and destructive measure which is now contemplated. In arguing, therefore, against any tax on income, we will not press into our service considerations which, in hands less practised in deeds of folly and injustice than those of Mr. Pitt, might

possibly have continued unconnected with the question. And, in truth, our cause has no need of such auxiliaries. A tax on income, even with such wise and just distinctions, would nevertheless be an oppressive and destructive tax. You all know that the man who gains his income by industry has hitherto been able, in general, to establish such a proportion between his income and his taxes as was, in some measure, suitable to his habits of living, and the various other demands which were made upon him. For instance, when new taxes were laid on, under the pretence of being necessary for the preservation of good order and government, he could either refrain from using the article which was newly taxed; or, though with mortified and oppressed feelings, he could diminish his consumption, and thereby restore the accustomed equilibrium. If this was too much to be expected from him, if to live more frugally was more than human nature could support, he might perhaps, by severer labour, increase his annual income; and thus obtain a clear profit equal to the additional impost that was laid upon him. But by a tax on income he is deprived of this remedy. He feels no spirit to exert himself, because he knows that the new tax will oppress him in proportion as he struggles for elevation. And this, too, when his already poor and scanty fare admits

not of reduction, when he cannot say to himself, "I will deny myself this or that innocent enjoyment, my family shall be worse fed and worse clothed than heretofore, and thus, though almost bowed down with distress, will I provide for the payment of the tax-gatherer's demand." Oh no! this he has already done, this scene he has already exhibited, with thousands of others, in that unfeeling land, that vain and haughty country which boasts it's humanity, it's liberty, it's happiness. Let me, then, my countrymen, recommend this oppressive scheme, this barbarous politician, to your utmost indignation; let me direct to the one your determined opposition, and point to the other the curses of his country.

Such, indeed, is the destructive operation of a general tax on income that, however regulated, it will infallibly prove in its consequences a tax on industry. By laying a direct tax on the profits of a man's labour, you in fact say to him, "your labour shall no longer produce it's accustomed blessings; you shall no longer be at liberty to spend your money in taxable commodities, or to lay it up for your own support in sickness and old age, or for the future benefit of your wife and children; for we will seize your gains as they arise, and the

more you struggle to obtain, the more shall be taken from you." Thus is the disposition to labour checked and thwarted; and thus is the commerce of the country nipped in it's bud. But this injury to commerce, arising from direct taxation of the profits of trade, might teach a lesson of prudence, if not of justice; and, though in these days of delusion, a proper regard to human happiness is too much to expect from ministers or from governments, it might have been remembered that to cut off the sources of their power was a measure of taxation not very serviceable to their interest.

But, were it possible for the industrious man to escape the pressure of this evil, he would nevertheless receive from the operation of such a tax an injury, in many cases, much greater; for it would lead to a disclosure of his circumstances highly disagreeable and highly injurious. It is childish indeed to say that disclosure might be avoided; for disclosure must take place in exact proportion to the produce of of the tax.--Either this disclosure must be made by himself, or a knowledge of his circumstances must be obtained by enquiry. To him it matters not in what way the information is gained. His feelings, his credit, his very livelihood, are often sacrificed; and no part of this evil can he avoid, except by

sacrificing the latter consideration to the two former, and, for the sake of preserving his credit and in compliment to his feelings, submitting to pay a greater tax than the scale of contribution would enforce. I am sure that I have no occasion to enlarge on this subject. My readers well know how unpleasant and injurious it would be to many of them to lay open their private affairs to the eye of any one; and they would be but little reconciled to the scheme on being informed by the person who applied for such confidence, that he would take care not to abuse it.

Another evil, in close connection with this, would arise from the temptation which such a tax would afford to perjury. And though there are many persons who would reconcile themselves to this alternative rather than strip themselves of the means of subsistence, and perhaps, too, from a belief that the money so raised would be employed only in the destruction of human existence, it is not less true that the strength of moral character would generally be weakened; and this is a circumstauce most notoriously inconsistent with that continual din of social order and good government with which our ears are assailed. This, however, is a consideration esteemed of no consequence in this country; for, were it otherwise,

the acknowledged experience of the assessed taxes would have prevented a repetition of the temptation.

Another bad effect of a tax on income is that it will encourage informers. This, perhaps it may be said, is not much in the state of society in which we live; and I believe it may with truth be added that, without informers, the produce of many of the taxes would be much less than it now is. But my countrymen in general will, I hope, take a different view of this business. I trust that the time will never come, when the character of an informer will cease to be infamous, or when the tendency of a measure to produce this character will be thought of little consequence. Such a character is, indeed, at variance with every manly and honourable feeling; and should ever be reprobated and abhorred by those who aspire to the praise of open hearted integrity. But true it is that this character will be the abundant produce of the tax we are considering. It will be impossible to obtain a knowledge of individual income without calling into existence, and affording a most extensive field for the operations of, this odious class of beings.—What, then, shall we think of that minister and of that system the success of whose schemes, the continuance of whose

existence, depends on an expedient so base and detestable as this.

Another objection to a tax on income, inseparable from the very principle of the measure, is that it's operation will frequently be arbitrary and tyrannical. When informers are employed at all, it is well known that their evidence is attended to in preference to that of the upright but devoted victim. It is clearly for their interest, and for that of their employers, to overstep the bounds of truth; and, could we suppose it otherwise, the unwillingness of the individual to disclose the state of his circumstances will frequently afford room for the exercise of tyranny and injustice.

These, my countrymen, are some of the objections which lie against the measure of any direct tax on income; objections so strong and insuperable that none but the profligate minister of an abandoned system of taxation would dare to overlook them, or bring forwards to public notice a scheme so hideous and detestable. These objections to the general principle of such a measure apply with yet greater force to the particular scheme of Mr. Pitt; and, as if these evils were not sufficient, there are several other particulars in his plan which add to it's horrible consequences,

and will in your opinion, I trust, add to it's infamy.

This plan is "that, towards raising the supply "granted to the king, there be charged annually, "during a term to be limited, the several rates "and taxes following, upon all income arising "from property in Great Britain, belonging to "any of the subjects of this government, although "not resident in Great Britain; and upon all in-"come of every person residing in Great Britain, "and of every body politic or corporate, or com-"pany, fraternity, or society of persons (whether "corporate or not corporate), in Great Britain, "whether any such income shall arise from "lands, tenements or hereditaments, whereso-"ever the same shall be situate in Great Britain, "or elsewhere; or from any kind of personal "property, or other property whatever; or from "any profession, office, employment, trade, or "vocation: that is to say,

"One one hundred and twentieth part of such income, if the same shall amount to 60l. per annum, and shall be under 65l. per annum.

"One ninety-fifth part of such income, if the same shall amount to 65l. but shall be under 70l.

" One seventieth part of such income, if the same shall amount to 70l. but shall be under 75l.

" One sixty-fifth part of such income, if the same shall amount to 75l. but shall be under 80l.

" One sixtieth part of such income, if the same shall amount to 80l. but shall be under 85l.

" One fifty-fifth part of such income, if the same shall amount to 85l. but shall be under 90l.

" One fiftieth part of such income, if the same shall amount to 90l. but shall be under 95l.

" One forty-fifth part of such income, if the same shall amount to 95l. but shall be under 100l.

" One fortieth part of such income, if the same shall amount to 100l. but shall be under 105l.

" One thirty-eight part of such income, if the same shall amount to 105l. but shall be under 110l.

" One thirty-sixth part of such income, if the same shall amount to 110l. but shall be under 115l.

" One thirty-fourth part of such income, if the same shall amount to 115l. but shall be under 120l.

" One thirty-second part of such income, if the same shall amount to 120l. but shall be under 125l.

" One thirtieth part of such income, if the same shall amount to 125l. but shall be under 130l.

" One twenty-eighth part of such income, if the same shall amount to 130l. but shall be under 135l.

" One twenty-sixth part of such income, if the same shall amount to 135l. but shall be under 140l.

" One twenty-fourth part of such income, if the same shall amount to 140l. but shall be under 145l.

" One twenty-second part of such income, if the same shall amount to 145l. but shall be under 150l.

" One twentieth part of such income, if the same shall amount to 150l. but shall be under 155l.

" One nineteenth parth of such income, if the same shall amount to 155l. but shall be under 160l.

" One eighteenth part of such income, if the same shall amount to 160l. but shall be under 165l.

" One seventeenth part of such income, if the same shall amount to 165l. but shall be under 170l.

" One sixteenth part of such income, if the same shall amount to 170l. but shall be under 175l.

" One fifteenth part of such income, if the same shall amount to 175l. but shall be under 180l.

" One fourteenth part of such income, if the same shall amount to 180l. but shall be under 185l.

One thirteenth part of such income, if the same shall amount to 185l. but shall be under 190l.

" One twelfth part of such income, if the same shall amount to 190l. but shall be under 195l.

" One eleventh part of such income, if the same shall amount to 195l. but shall be under 200l.

" And one tenth part of such income, if the same shall amount to 200l. or upwards."

The operation of this plan is to commence from the 5th of April, 1799.

The manner, in which this contribution is to be levied, is as follows:—

A schedule will be left with every individual supposed to be liable to the tax, in which he will be required to inscribe the amount of his annual income. This schedule is to be inspected by commissioners chosen by the grand jury, or the two last grand juries, of the county from a list formed out of those who, possessing 300l. a year, have served as commissioners under the land-tax act, and of others possessing a similar qualification. A certain number of these commissioners are to act for each county-division.

An officer is to be appointed in each of these divisions, whose business it will be to lay before the commissioners his doubts of the accuracy of the statements made by persons residing within his district. When this informer states any person to have under-rated his income, the commissioners will have the power of calling upon that person for explanations. The person so called upon will not be *compelled* to answer questions, or to make an exposure of his affairs; he may refuse to submit to the investigation of his books and the examination of his clerks: but, if he will not, or cannot, satisfy the commissioners, they will

have the power of assessing him according to *their* opinion of the circumstances collected by their informer and the suggestions of others (probably, his neighbours) whom they have the power of examining. From the decision of these commissioners, he may appeal to a superior court of commissioners, where the process is much the same as before; if he will give up his books, and can remove the objections of these commissioners, they may diminish his assessment; if not, they may ratify or increase the assessment of the other commissioners; and their determination is final.—In plain language, my countrymen, you must either disclose your circumstances, or submit to the decision of commissioners who ground that decision on the communications of an informer, and who are themselves the immediate employers of that dishonourable character.

Such, my countrymen, is Mr. Pitt's plan; in it's nature unequal, unprincipled, unjust; in it's consequences destructive of moral character, of social harmony, of individual enjoyment. If your feelings while reading it correspond with mine while writing it, you will be at a loss to determine whether it's unparalelled atrocity excites more your indignation or your disgust. And sure I am that these feelings will be somewhat heightened

by the recollection that it's unfeeling projector has, with insulting and bare-faced audacity, asserted it's expediency, it's equality, and it's justice.

That this plan is in it's nature unequal, unprincipled and unjust, let the following considerations testify.

The plan proposes to levy a certain per-centage on all income amounting to 60l. a year, and upwards; and the same per centage is to be levied on incomes of the same amount without any reference to the nature of those incomes, without regarding the different sources from which they may arise. For instance, an income of 200l. a year is to pay a tax of 10 per cent, whether it arises from a landed estate of that annual value, from a sum of money producing that annual interest, from an annuity for life or a term of years, or from any kind of industry. Suppose, then, four persons who have incomes of the same amount, but procured in these different ways; one consisting of the rent of land, another of the interest of money, the third of an annuity, and the fourth of the produce of labour. A tax on these incomes will, if equal and just, be so laid as to bear an exact proportion to their different

values; or, in other words, to the property which each of these persons possesses. It cannot be right that they should all pay an equal tax, when their properties are so notoriously unequal. The income of 200l. a year, arising from the rent of land, is worth (estimating land at thirty years' purchase) 6000l.; that which consists of the interest of money (reckoning it at 5 per cent) is worth only 4000l.; that which conists of an annuity for life (estimated at eight years' purchase) is worth 1600l.; and that which arises from labour is worth—what?—just what it produces. Yet each of these persons is to be made to pay alike; and this is part of a plan which Mr. Pitt "says is recommended by it's justice."

But view the case in another light. Suppose that each of these persons, having 200l. a year arising in such different ways, has a wife and family. Observe the extreme difference of their circumstances; and, of course, the extreme injustice of taxing them equally. They are all, we will suppose, able to lay up 20l. a year out of their incomes. Mr. Pitt's tax-bill passes, and the savings of the year are taken from them. This is a blow heavy indeed, to all; but by no means equally so. Their feelings and their families are not alike injured by this rapacity. If the two former

die, they have the pleasure of knowing that their families are provided for; if the two latter, the annuity and the produce of labour die with them, and their families are left destitute.

Suppose, farther, that these four persons have been accustomed to spend, on themselves or their families, the whole amount of their incomes. How, then, are they affected by this tax. The three first have the means, though in different degrees, of avoiding or diminishing the immediate pressure of the burthen by raising money on their incomes, or using part of their capital. But not so with the last. His means of paying the tax must be obtained by relinquishing some superfluities, or curtailing some necessaries; and thus descending to a situation of decreased comfort and enjoyment.

Again, suppose (and it is a case which includes thousands and thousands of sufferers) that, by any of the common casualties of life, the income which is gained by industry suddenly or gradually ceases. In how destitute a state is the sufferer often left; and how much must such an unprincipled tax as that which we are contemplating contribute to his misfortune. He had, perhaps, been able to save a little matter out of

his annual income, and had encouraged the hope that he should have something to make him comfortable in old age or sickness. But his little savings must now be given up, his hopes and his prospects shall be sacrificed on the altar of a merciless system of taxation, and himself reduced to depend for support on the boasted but insulting humanity of his country.

There are many other points of view in which the inequality and injustice of this tax, arising from the want of a distinction between different kinds of income, might be exhibited. But I have said enough to convince any one who is not the base slave of a base system; and upon such persons illustration or argument is ill bestowed. They are to be taught only by the awful progress of events.

That every tax (if taxed we must be) should be so contrived as to fall with eqnal weight on all parts of the community, and that a tax is unjust and oppressive in proportion as it's burthen is partial and unequal, are propositions to the truth of which all will assert. What, then, shall we say to Mr. Pitt's plan, when we consider that the man who possesses only 200l. a year is to pay as high a per-centage as he who possesses half as

many thousands? Like the bishop of Llandaff, "with his family of eight children," Mr. Pitt and his colleagues may inform you that they shall feel the pressure of this burthen as much as other men. But, if I mistake not greatly, "you will "penetrate this thin veil of falshood and mean- "ness with which rich individuals may seek to "mislead you, and to hide from you the small- "ness of their sacrifices. You are aware that, "though this per-centage may fall upon every "one in exact proportion to his income, the bur- "then will still be most glaringly unequal; that "some will be perishing for want, while others "are rolling in affluence. With what colour of "truth can it be said that, if the same portion of "his income (one tenth, for instance) be taken "from the man who possesses only a few hundred "pounds a year, as from him who is the posses- "sor of an equal or a greater number of thou- "sands, the burthen imposed is equal? Will not "the one be stripped of reasonable comforts, be "struggling with difficulties, or overwhelmed "with poverty, while the other has more than "he needs, and even more than he can spend?— "Weak, indeed, my fellow-countrymen, must be "the understanding of that man who is not sen- "sible of this truth; base, indeed, must be the

"heart which spurns not the idea of participat-
"ing in such injustice.*"

If, then, Mr. Pitt would obtain the praise of impartiality and consistency, he should, at least, increase the scale of contribution, throughout it's whole extent, in an ascending ratio in some degree similar to that which he has applied to income from 60l. to 200l. a year. The injustice of not doing so is glaring and odious; it is a display of inhumanity and oppression which few will be found hardy enough to vindicate. If the person who has 200l. a year can afford to sacrifice ten per cent to government, surely the man who has many thousands can afford to contribute in a greater proportion. The sacrifice of twenty per cent, for instance, beyond one thousand a year, or even of one hundred per cent, would not be so much to the one as the sacrifice of ten per cent must be to the other. Instead of it's being so great a deprivation, he would still possess the means of living five times as luxuriously as the possessor of the smaller income.

But the injustice of not increasing the percentage on incomes beyond 200l. a year will ap-

* Answer to the bishop of Llandaff.

pear yet more glaring when we consider that the minister stoops so low as to place even the wretched income of 60l. a year within his grasp, and that he has increased the ratio of contribution in a most formidable manner from that small income to the by no means large of 200l. a year.

In the name of insulted justice, why is it that the progression must there stop? Why should the poorer classes of the people be loaded with an increasing scale of taxation from which the richer classes are exempted? If an income of 200l. a year ought to pay a greater per-centage than that of 100l. why should not an income of 300l. a year pay a yet greater per-centage; and so on to the utmost extent of income. Oh, inhabitants of England! if one spark of that sacred flame which animated the breasts of your ancestors yet glowed within your bosoms, no minister would bring forwards with impunity a scheme of taxation so inhuman, so oppressive, so base, as this.

Yet, torpid and abject as you are, I trust that you will not be insensible to the fact which I will now state to you. You perceive that this proposed measure of taxation is an unequal, an unprincipled, and an oppressive measure; you feel it's injustice, and you dread it's consequences.

You are indignant that it's author should mark out for his prey the possessors of small incomes, and should carry his increasing scale of contribution no farther than where, perhaps, contribution should begin. But the whole of this scene of injustice is not unveiled to you. You, probably, do not think that if, while possessing less than 200l. a year, you are so fortunate as to increase your little incomes, you will be obliged to pay for such increase, in many cases, much more than in the proportion of what will be paid by the rich on an increase of income. If, for instance, you increase your incomes from 100l. to 200l. a year, you must pay, not 10 per cent, but 17½ per cent, for that increase. Examine the scale of contribution, and you will clearly see how small an encouragement is given to the poor man to exert himself, in comparison with that which the rich man possesses.

There is yet another objection to Mr. Pitt's plan for taxing income, in addition to those various unanswerable arguments against the general nature of any such tax which I have already detailed to you; and this is that it will tend to the destruction of the middle ranks in society, and leave only the two extremities, consisting of those who are most opulent and those who are most indigent.

The numerous poor of this country will not be directly affected by it; and the rich will be well able to bear their burthen. To them, indeed, it will be a light one; and, perhaps, a beneficial one. In many cases, it will be scarcely felt; and, in others, it may lessen the number of their hounds and their mistresses, or the amount of their gaming debts.—But heavy indeed will be the burthen on those in middling circumstances. And this is an evil which no upright and truly wise statesman would ever overlook.

These, my countrymen, are the several particulars in Mr. Pitt's plan of a tax on income which form additional objections to a measure which is in it's very nature sufficiently objectionable and unjustifiable. Not content with bringing forwards a scheme which, however regulated, would admit of no defence, he has connected with it circumstances of inequality and injustice which add greatly to the profligacy of it's principle, and the ruinous extent of it's consequences. He has studiously heightened the harsh features of the picture, and given it an expression at once horrible and disgusting.

I have already observed to you that the general objections to a tax on income apply with yet

greater force to the scheme of Mr. Pitt; and I think that a very short review of them will be sufficient to convince you of the truth of that assertion.

I have stated that a tax on income will infallibly prove in it's consequences a tax on industry. This is strikingly true of Mr. Pitt's measure. For it's weight will fall in a much greater proportion on the middling and industrious classes than it will on the rich and idle; and, will, of course, operate in a much greater degree as a discouragement to industry.

I have said, likewise, that a tax on income will produce a disclosure of people's circumstances; and that this disclosure will be in proportion to the produce of the tax. I will convince you of the truth of this by bringing forwards Mr. Pitt as a witness against himself. He says, indeed, he "*hopes* that the disclosure, at which many may "revolt, will be avoided." He tells you that "no disclosure is *compulsory*; but, if the party is "unwilling to disclose, he must acquiesce in the "decision of the commissioners, who shall not be "authorized to relieve" (that is, to lessen their own arbitrary rate) "*without* a full disclosure."— Can any language be plainer than this? Can you

endure to be told that disclosure may be avoided, because, if you are unwilling to disclose, you have only to submit to the decision of commissioners? What, do you imagine, must be his opinion of your character, if he thinks that he may address such language to you with impunity? Does he take credit for not compelling you to disclose by the application of the torture of the rack, or by the system of half-hanging which has been acted upon in Ireland? Or will the disclosure be less disagreeable or less injurious to you, because you make it in order to avoid the arbitrary assessment of the commissioners?

A tax on income, I have observed to you, will encourage informers, and tend to destroy social confidence. Of this Mr. Pitt's plan affords a remarkable illustration. It's very foundation is the active aid of this infamous character. If you do not yourselves chuse to disclose your incomes, no assessment can be made upon you without the intervention of the informer. And what will become of cordial, friendly intercourse between man and man, if, in every person who surrounds us, we have reason to suspect a spy, or the agent of an informer.

Again, I have argued that a tax on income must,

in it's operation, be arbitrary and tyrannical. Mr. Pitt's proposed tax is evidently and incontestibly so; for he himself tells you that, "if the "party is unwilling to disclose, he must acquiesce "in the decision of the commissioners."

My countrymen, there is one consideration which I have not yet brought forwards; but it is a consideration which must have occurred to all of you, because all of you have long known and felt it's truth. It is, that you are taxed too much already; and, therefore, that to add to your burthens is the height of inhumanity and injustice. Would you but calculate how much you pay in direct and indirect taxes, in taxes that stare you boldly in the face, or that come upon you insidiously in the increased price of the articles you consume; you would say to yourselves, how diabolical is the attempt to burthen us with more than we already bear! and perhaps, too, you would be led to form a somewhat different and more correct estimate of the blessings of the present system.

The abandoned profligacy of this demand will be more notorious, if you consider the objects for which this enormous contribution is required of you. If you think at all, you cannot suppose that

your own interest is consulted in this scandalous requisition. No, no; the money will be employed for the interest of placemen and pensioners, for the preservation of a corrupt system, and for the continuance of a war which, like the other wars of this reign, has brought on you an extent of debt and a weight of taxes from which you will, probably, never exonerate yourselves. But were it, indeed, necessary that this war should be carried on, and that such enormous sums should be raised for it's support, in the name of common sense and common honesty, my countrymen, why do not those who are to receive the benefit of it honourably pay it's expences? Surely you do not suppose that, by the most successful war, you, the people, would be at all gainers. Did the government ever lessen your taxes, or does the price of things become more reasonable, in consequence of war? Ah! you well know that the very contrary is always the case; that your taxes always become higher, and that the price of what you eat and drink always increases.

Depend upon it, my countrymen, this tax on income will lead the way to a general tax on property. Next year, it is most likely, this will be the minister's expedient; and, indeed, I think you can scarcely doubt it, if you consider what rapid

strides he has already taken. The bishop of Llandaff (who is by no means the worst of your bishops) has proposed that he should take a tenth of your whole property, instead of a tenth of your incomes; and, with such encouragement as you give him, why should you doubt his willingness to make the experiment?

Do you think that the government will soon be able to close the war by conquering those whom it has taught you to speak of as *your* inveterate enemies; and do you still indulge the childish delusion of marching to Paris? I trust, my countrymen, that you will never be able to succeed in a scheme so unjust and destructive; and I believe that such expectations (if there is, indeed, any one who still cherishes them) are more visionary than ever. If the French were able, in the infancy of their revolution, to beat the most powerful armies of Europe, what have they to fear now, when their own power is so formidably increased?—But what, in truth, have you to do with marching to Paris, or marching any where? Your interest is to cherish peace, to pursue the arts of civilized life, and to set bounds to the progress of an unnecessary, an extravagant, and a profligate system of public expenditure.

But, if you are desirous of signalizing yourselves in the cause of humanity and justice, if you wish to establish the rights and redress the wrongs of your brethren, then I say to you, look at home, and examine the dungeons of your country. In those dungeons are confined the best and worthiest of your citizens; men who have risked every thing in the vindication of your cause, in the assertion of your rights. But dungeons tame not the mind of independence and integrity; and your ministers will find that all their precautions are of no avail to stop the progress of truth and liberty. Prosecutions, however, are going on; and, for ought he knows, the man who now addresses you, and who thus endeavours to plead your cause, may be their next victim. Should it be so, he will not even then repent of the task he has undertaken; but will rather be inclined to say, with a character whom he honours *, "If this be "libellous, let me live the life of a libeller, and "let the name of libeller be engraven on my "tomb."

Fellow-countrymen, no effort is lost. Let me then, exhort you to an immediate, a strenuous,

* Thomas Paine.

and a persevering opposition to that abandoned measure of taxation which we have been examining; a measure which exhibits to you the true character of it's author, and will stamp his name with everlasting infamy.

The State of the Nation,

WITH RESPECT TO

IT'S PUBLIC DEBT.

My Countrymen, the enormity of the evil which corrupt ministers and a corrupt system have occasioned will be immediately acknowledged by you, if you will take the trouble of examining the extent of that evil. For this purpose, I present to you the following details.

INCREASE OF THE PUBLIC DEBT DURING THE PRESENT REIGN.

The amount of the public debt on the 5th of January, 1763, the third year after the accession of the present king, was,

Funded and Unfunded.....136,530,925l. 10s. 4¼d.

The public debt at Midsummer, 1798, was,

Funded	L.	454,924,967 17 4¼
Unfunded, about		13,500,000 0 0
Total		468,424,967 17 4¼

The INCREASE of the public debt, during the reign of the present king, is therefore

331,894,042l. 7s. 0½d.

and this increase of debt requires, for intereſt and expence of management, the annual sum of about

12,000,000l.

EXPENCE OF THE PRESENT WAR.

The amount of the public debt on the 5th of January, 1793, was,

Funded and unfunded....248,483,782l. 15s. 8¾d.

The amount of the debt at Midsummer laſt was

Funded and unfunded....468,424,967l. 17s. 4¾d.

So that THE PRESENT WAR has already added to the public debt the sum of

219,941,185l. 1s. 8d.

the annual intereſt and management of which addition to the debt (created by a war which is

said, by all those who gain by it, to be juſt and necessary) require from the people the annual sum of about

7,200,000l.

ANNUAL EXPENCE OF THE PUBLIC DEBT ALMOST EQUAL TO THE PRODUCE OF ALL THE TAXES, EVEN IN LAST YEAR.

My countrymen, the annual charge for the interest and management of the enormous debt which your government has contracted (which I state to have been, at Midsummer last, almost four hundred and seventy millions), is

For the Funded Debt	L. 16,155,149	11	2⅓
Unfunded Debt, about	675,000	0	0
Total	L. 16,830,149	11	2⅓

This sum, you may say, is surely large enough to purchase the blessings of any government upon earth; but, if you so think, you must correct your opinion respecting the Engliſh government, for this government rates it's blessings much higher. Without stating, at present, the sum of money which must be raised for it's ordinary expences on a peace establishment, we must connect with the interest of the debt, and it's expence of management, the annual sum which is appropriated to

the imaginary liquidation of that debt. For, though I ſhall presently prove to you that the idea of liquidating such a debt is, under the present system, a very fallacious one, a large sum of money is, and must be, annually provided for that purpose, or the credit of the government would soon be at an end. This annual sum was, in 1797, (and since that time it has increased)

3,359,799 l.

which, if added to the charge for intereſt and management, will make the enormous sum of

20,189,948 l. 11 s. 2⅓ d.

Now the clear PRODUCE OF ALL THE TAXES for one year, ending the 10th of October, 1798, (a year in which, from the aid of new and heavy imposts, Mr. Pitt has squeezed more from you than he ever did before) amounted to only

20,570,621 l. 9s. 2 d.

leaving a balance of less than 400,000l. to defray all the expences of a peace-establishment which will require twice as many millions. And this will be the state of the public accounts, even if, by means of increased assessed taxes, a tax on income, or a tax on property, the annual sum paid into the exchequer on the return of peace, should equal the

contribution of the last year; whereas, when no such extraordinary measures were resorted to, the produce of the taxes before the war did not, in any year, exceed the sum of 17,000,000.—How, then, is the government to raise the enormous additional sum which will be wanted for it's enormous peace establishment, excepting by a weight of taxes forming a most dreadful addition to the load which you already bear? And oh! my countrymen, what will be your condition, if this accursed war be not immediately terminated?—At present, repeated loans cover all deficiences; and, alas! while they add ultimately to your burthens, fatally conceal the evil which it would be for your interest fully to be aware of.

If there be need of any other motive to make you mindful of your interest, such motive most powerfully addresses you in the consideration that, were peace to take place even at this moment, the debt would be much greater than even the sum at which I have stated it. Already a considerable addition to it is contracted for; and a much larger loan is talked of. But, were the particular necessity for this loan to be superseded by an immediate peace, the expences attending the conclusion of the war and the paying up all arrears would be so great that the public debt would, pro-

bably, far exceed five hundred millions; the expence of which debt, and of the peace-establishment of the government, would require from you annually, perhaps, ten millions more than you ever paid in those years of peace in which the commerce of the country was at it's height.—All this too, will be in addition to the heavy poor's rates, and other parochial assessments, which you now pay.

But, were these considerations to make their due impression upon your minds, still I should say to you, LET NOT PEACE ALONE BE YOUR OBJECT. Peace, indeed, would prevent a farther increase of the debt, as well as heal the bleeding wounds of humanity; but even peace itself, reviving and invigorating as it is, would not enable you to provide for the extravagance of the present system. At the same time, therefore, that you demand peace, demand also a change, not of men only, but of measures. Let this change be compleat. Satisfy not yourselves with putting an end to this war; but prevent the recurrence of so great an evil in future, by no longer leaving it in the power of interested men to involve you in it's consequences, contrary to your wishes and the claims of liberty and justice. If you wish to pay the debt which your government has contracted, let the experi-

ence of the past convince you that public economy alone can give yon the power of doing so. Diminish immediately the extravagant salaries of your public servants; and let your enquiry be, at how small an expence the ends of civil government may be attained. This is surely the dictate of reason and humanity; a resolution which should be formed in every breast by reflection on the precipice to the brink of which the present ministers and the present system have conducted you.

True indeed it is, that it is not in the power of these ministers to save the public finances from that ruin which so rapidly approaches, It would not be in their power, even if peace, so greatly needed, were attainable by them. What reform in the system could you rationally look for at such hands? The very existence of their power is inseparably connected with the continuance of that system; and that system cannot be supported without adding to, instead of diminishing, the public burthens. They pretend, indeed, that, in some time or other, they shall liquidate the public debt; and their curious contrivance for this purpose is, to pay off three or four millions annually, and annually add forty or fifty millions to it. Take the proof of this from their own mouth. From the 5th of July, 1786, to the 16th of March,

1797, (a period of almost eleven years) it is stated that they paid off something more than twenty-three millions; but, unfortunately, in the four last years of this period, twenty-three millions were again borrowed, with the unlucky addition of one hundred and forty-six millions.—I confess that I cannot supply you with a more convincing argument than this; and, in truth, you can want no additional proof of their incapacity or extravagance.

My countrymen, these are plain statements of plain facts. You will, however, I am sure, think them important facts; and, I trust, they will lead you to a farther examination of the system whose weight you have so long borne *.

* Under the title which I have given to these brief observations, I intend to publish, in a short time, a more comprehensive view of this subject. Had the people of England been properly attentive to such matters, they would never have heen subject to such a load of taxes as they now bear.

THE STATE OF THE NATION,

WITH RESPECT TO IT'S REPRESENTATION IN PARLIAMENT.

" Let your Representation be universal and not partial, real and imaginary."

FACTS*.

1st. Two hundred and ninety-four Members, being a majority of the House of Commons of Great Britain, are chosen by less than fifteen thousand electors; which, even if the male adults are estimated at so low a number as three millions, is not more than the two hundreth part of the people to be represented.

2nd. The rights of voting are, in different places, various and contradictory. In the fifty-two counties of England, there is one uniform qualification; namely, that of 40s. a year freehold. In the greater part of the cities, towns, and boroughs, the right of voting is vested in the *freemen of bodies corporate*; but, under this general description, there is an extreme diversity of peculiar customs. In some places, the number of voters is limited to a select body not exceeding 30 or 40; in others, it is extended to 8, or 10,000. In some places, the freeman must be a resident inhabitant; in

* These facts are taken, principally, from the petition for a reform in parliament which was presented to the House of Commons on the 6th of May, 1793, by the society of " The Friends of the People. In this petition they repeatedly offered to bring to the bar of the house proof of every thing which they advanced; *but this proof was not called for.*

others, his presence is required only at an election. In some boroughs the freedom is obtained by birth; and, in others, by servitude, marriage, redemption, &c. &c.

The remaining rights of voting, such as burgage-holds, lease-holds, free-holds, scot and lot, &c. are of a still more complicated description.

Such are some of the rights of voting. The following are some of those descriptions of persons from whom the right of voting is withheld.

A man possessed of 10001. a year, or any other sum, arising from copyhold, leasehold for 99 years, trade, property in the public funds, or even freehold in the city of London, and many other cities and towns having peculiar jurisdiction, is not thereby entitled to vote; though a copyhold is a sufficient qualification for being elected.

Religious opinions create an incapacity to vote. All Roman Catholics are excluded generally; and, by the operation of the test laws, protestant dissenters are, also, excluded in about thirty boroughs, where the right of voting is confined to corporations. This is the more strikingly unjust, because the law allows them to be the representatives even of the very places of which they are disqualified from being the electors.

A man, paying taxes to any amount for his domestic establishment, does not obtain a right to vote, unless his residence be in some borough where that right is vested in the inhabitants. He may contribute to the public burthens, he may be a respectable and useful citizen, but have no participation in the choice of those who, under the name of his representatives, may dispose of his fortune and his liberty.

In Scotland the grievance, arising from the nature of the rights of voting, has a still more intolerable operation. In that large and populous division of Great Britain, not only the great mass of the householders, but of the landholders also, are excluded from all share in the choice of representatives.

3dly. In the year 1715 the parliament, which was elected for *three* years, determined that it would be more convenient to hold their seats for *seven;* and by a law at that time passed, and still unrepealed, such is the legal term before the expiration of which the people cannot revoke their trust. The king, however, can dissolve the parliament at any hour he chooses.

4thly. The manner in which elections are conducted is disgraceful to the name of free election. It is inconvenient to the elector, and ruinous to the candidate. It is a scourge to the honest and peaceable, and a harvest to the dissolute and corrupt.

5thly. These, and many other, evils which exist in the present mode of representation, have established a system of PRIVATE PARLIAMENTARY PATRONAGE which renders the condition of the House of Commons *practically* as follows:....

Eighty-four individuals send to parliament, by their own immediate authority, 157 members; and 150 more members are returned by the recommendation of seventy other powerful individuals; so that one hundred and fifty-four patrons return a decided majority (307) of the representatives of the British people.

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QUESTIONS ON THESE FACTS.

If this be the real state of the representation, what is the political situation of those who have no share in it? Can men, who have no participation in the choice of those by whom they are governed, be properly characterized by the name of freemen?

Is it rational to expect that men, who are not appointed by the people at large, will conform their parliamentary conduct to the wishes of that people? And does not the experience of last year in the case of the increased assessed taxes afford the proper answer to this question?

Are there not rights, common to every man, which need protection more, and are even of more importance, thanthe right to the enjoyment of property? And should not, therefore, the national representation rest on the basis of UNIVERSAL SUFFRAGE?

Oh! my countrymen, deluded favourers of a corrupt system, let the few facts which I have now brought forwards, relative to the state of this nation, possess their proper influence on your minds, and you will no longer consider the friends to peace and reform in any other light than as the best friends to your interests.

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